

# FORREST COUNTY MISSISSIPPI

## COMPLIANCE REPORT

---

Compliance Special Reports

For the year ended *September 30, 2020*

**SHAD WHITE**

**State Auditor**

**Stephanie C. Palmertree, CPA, CGMA**

Deputy State Auditor

**Joe E. McKnight, CPA**

Director, *County Audit Section*



*The Office of the State Auditor does not discriminate on the basis of  
race, religion, national origin, sex, age or disability.*

## **FORREST COUNTY**

### **TABLE OF CONTENTS**

SPECIAL REPORTS .....	1
Independent Accountant's Report on Central Purchasing System, Inventory Control System and Purchase Clerk Schedules (Required by Section 31-7-115, Mississippi Code Annotated (1972)) .....	3
Limited Internal Control and Compliance Review Management Report .....	9
Schedule of Surety Bonds for County Officials.....	11



## FORREST COUNTY

## SPECIAL REPORTS

## FORREST COUNTY

(This page left blank intentionally.)



**STATE OF MISSISSIPPI  
OFFICE OF THE STATE AUDITOR**

**Shad White**  
AUDITOR

**INDEPENDENT ACCOUNTANT'S REPORT ON CENTRAL PURCHASING SYSTEM,  
INVENTORY CONTROL SYSTEM AND PURCHASE CLERK SCHEDULES  
(REQUIRED BY SECTION 31-7-115, MISSISSIPPI CODE ANNOTATED (1972))**

Members of the Board of Supervisors  
Forrest County, Mississippi

We have examined Forrest County, Mississippi's (the County) compliance with establishing and maintaining a central purchasing system and inventory control system in accordance with *Sections 31-7-101 through 31-7-127, Mississippi Code Annotated (1972)* and compliance with the purchasing requirements in accordance with bid requirements of *Section 31-7-13, Mississippi Code Annotated (1972)* during the year ended September 30, 2020. The Board of Supervisors of Forrest County, Mississippi is responsible for the County's compliance with those requirements.

Our examination does not provide a legal determination on the County's compliance with specified requirements. The Board of Supervisors of Forrest County, Mississippi, has established centralized purchasing for all funds of the County and has established an inventory control system. The objective of the central purchasing system is to provide reasonable, but not absolute, assurance that purchases are executed in accordance with state law.

Because of inherent limitations in any central purchasing system and inventory control system, errors or irregularities may occur and not be detected. Also, projection of any current evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Forrest County, Mississippi, complied with state laws governing central purchasing, inventory and bid requirements for the year ended September 30, 2020.

The accompanying schedules of (1) Purchases Not Made from the Lowest Bidder, (2) Emergency Purchases and (3) Purchases Made Noncompetitively from a Sole Source are presented in accordance with *Section 31-7-115, Mississippi Code Annotated (1972)*.

This report is intended for use in evaluating Forrest County, Mississippi's compliance with the aforementioned requirements, and is not intended to be and should not be relied upon for any other purpose. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

A handwritten signature in black ink, appearing to read "Joe E. Mcknight". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

JOE E. MCKNIGHT, CPA  
Director, County Audit Section  
Office of the State Auditor



FORREST COUNTY

Schedule 1

Schedule of Purchases Not Made from the Lowest Bidder  
For the Year Ended September 30, 2020

Our testwork did not identify any purchases from other than the lowest bidder.

FORREST COUNTY  
Schedule of Emergency Purchases  
For the Year Ended September 30, 2020

Schedule 2

<u>Date</u>	<u>Item Purchased</u>	<u>Amount Paid</u>	<u>Vendor</u>	<u>Reason for Emergency Purchase</u>
9/30/2019	A/C Unit	\$ 1,768	Coburn Supply	Replaced broken A/C
10/15/2019	Server	5,691	B&E Comm.	Main server crashed
2/5/2020	Tech Support	5,500	Shane Harvell	A/S 400 down
2/25/2020	Reflectors & Striping	16,500	McCraney Striping	Accident on Sims Road
3/16/2020	Thermometers	990	Lewis	Covid-19 Pandemic
4/13/2020	Cellphone Boosters	8,775	Gilliland	Covid-19 cell service for students
6/10/2020	Cameras	1,500	Gilliland	Monitor statue
6/23/2020	Hammer Drill & Bits	556	Economy	Replaced broken one for concrete
7/15/2020	Printer	300	Office Depot	Replaced broken one

FORREST COUNTY

Schedule 3

Schedule of Purchases Made Noncompetitively From a Sole Source  
For the Year Ended September 30, 2020

Our testwork did not identify any purchases from sole source.

## PIKE COUNTY

(This page left blank intentionally.)



**STATE OF MISSISSIPPI  
OFFICE OF THE STATE AUDITOR**

**Shad White**  
AUDITOR

**LIMITED INTERNAL CONTROL AND COMPLIANCE REVIEW MANAGEMENT REPORT**

Members of the Board of Supervisors  
Forrest County, Mississippi

In accordance with *Section 7-7-211, Mississippi Code Annotated (1972)*, the Office of the State Auditor, when deemed necessary, may conduct additional procedures and tests of transactions to ensure compliance with legal requirements. The scope of our review covered the 2020 Fiscal Year.

We have performed some additional limited internal control and state legal compliance review procedures as identified in the state legal compliance audit program issued by the Office of the State Auditor. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the County's compliance with these requirements. Accordingly, we do not express such an opinion.

Due to the reduced scope, these review procedures and compliance tests cannot and do not provide absolute assurance that all state legal requirements have been complied with. Also, our consideration of internal control would not necessarily disclose all matters within the internal control that might be weaknesses.

The results of our review procedures and compliance tests identified certain areas that are opportunities for strengthening internal controls and operating efficiency. Our finding, recommendation, and your response are disclosed below:

**Board of Supervisors and Chancery Clerk.**

**Finding 1:** Public Officials and Employees Should Ensure Compliance with State Law over Surety Bonding Requirements.

**Applicable State Law:** *Section 25-1-15(2), Mississippi Code Annotated (1972)*, requires public employs that are required to give individual bond to obtain a new bond at least every four years concurrent with the County's normal election cycle.

**Finding Detail:** During our testwork, we noted the following county officials were not bonded for the entirety of the 2020 fiscal year.

- One (1) Constable
- Two (2) Deputy Justice Court Clerks
- One (1) Assistant Receiving Clerk
- One (1) Sheriff's Deputy
- One (1) Deputy Tax Assessor
- Two (2) Deputy Tax Collectors

A Continuation Certificate is a document that extends the life of the original surety bond and covers only the current period rather than both the current and previous periods. During the testing of the surety bonds, we noted the bonds of the following County officials and employees were bonded with a Continuation Certificate:

- One (1) County Engineer
- Five (5) Deputy Tax Collectors
- Five (5) Deputy Tax Assessors
- One (1) Road Manager
- Fourteen (14) Assistant Receiving Clerks
- One (1) Purchase Clerk
- One (1) Justice Court Clerk
- Five (5) Deputy Justice Court Clerks
- One (1) Inventory Control Clerk
- One (1) County Administrator

Failure to have a bond in place for a specific term could limit the amount of available for recovery if a loss occurred over multiple terms, as well as the current term.

**Recommendation:**

We recommend the Board of Supervisors ensure that County Officials and employees' bonds meet the requirements of State Laws.

**Officials' Response:** The previous County Administrator was in the process of correcting issues from the prior compliance audit before a debilitating injury in January 2021 and retirement in July 2021. The County will continue implementing corrections in conformity with the findings.

**Repeat Finding:** Yes.

---

Forrest County's response to the finding included in this report was not audited, and accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Board of Supervisors, and others within the County and is not intended to be and should not be used by anyone other than these parties. However, this report is a matter of public record and its distribution is not limited.

Sincerely,



JOE E. MCKNIGHT, CPA  
Director, County Audit Section  
Office of the State Auditor

# FORREST COUNTY

## Schedule of Surety Bonds for County Officials For the Year Ended September 30, 2020 UNAUDITED

Name	Position	Company	Bond
David Hogan	Supervisor District 1	Brierfield Insurance Company	\$100,000
Sharon Thompson	Supervisor District 2	Brierfield Insurance Company	\$100,000
Burkett Ross	Supervisor District 3	Brierfield Insurance Company	\$100,000
Roderick Woolard	Supervisor District 4	Western Surety Company	\$100,000
Chris Bowen	Supervisor District 5	Brierfield Insurance Company	\$100,000
Betty Carlisle	County Administrator	Brierfield Insurance Company	\$100,000
Lance Reid	Chancery Clerk	Brierfield Insurance Company	\$100,000
Rochelle Campbell	Purchase Clerk	Brierfield Insurance Company	\$75,000
Ashleigh Fontaine	Assistant Purchase Clerk	RLI Insurance Company	\$50,000
DeAnn Dean Clay	Receiving Clerk	RLI Insurance Company	\$75,000
Diane Zachary	Assistant Receiving Clerk	Brierfield Insurance Company	\$50,000
Chastity Peirce	Assistant Receiving Clerk	RLI Insurance Company	\$50,000
Beverly Temple	Assistant Receiving Clerk	Brierfield Insurance Company	\$50,000
Virginia Culpepper	Assistant Receiving Clerk	Brierfield Insurance Company	\$50,000
Susan Tew	Assistant Receiving Clerk	Brierfield Insurance Company	\$50,000
Shannon S. Abney	Assistant Receiving Clerk	Brierfield Insurance Company	\$50,000
John Tryner	Assistant Receiving Clerk	RLI Insurance Company	\$50,000
Julie Flowers	Assistant Receiving Clerk	RLI Insurance Company	\$50,000
Brian Allen Dewease	Assistant Receiving Clerk	Brierfield Insurance Company	\$50,000
Nathan Robertson	Assistant Receiving Clerk	RLI Insurance Company	\$50,000
Michael Turnage	Assistant Receiving Clerk	RLI Insurance Company	\$50,000
Melissa Kiser	Assistant Receiving Clerk	Brierfield Insurance Company	\$50,000
Joel Hill	Assistant Receiving Clerk	Brierfield Insurance Company	\$50,000
Sandi Carter	Assistant Receiving Clerk	Brierfield Insurance Company	\$50,000
Ronald Sellers	Assistant Receiving Clerk	Brierfield Insurance Company	\$50,000
Douglas Bolton	Assistant Receiving Clerk	RLI Insurance Company	\$50,000
Daniel L. Lee	Assistant Receiving Clerk	Brierfield Insurance Company	\$50,000
O.B. Cooley, Jr.	Assistant Receiving Clerk	Brierfield Insurance Company	\$50,000
Nickie Graham	Assistant Receiving Clerk	Brierfield Insurance Company	\$50,000
Kent Banks	Assistant Receiving Clerk	RLI Insurance Company	\$50,000
Bryan Hunter	Assistant Receiving Clerk	Brierfield Insurance Company	\$50,000
Robbie Conway	Assistant Receiving Clerk	Brierfield Insurance Company	\$50,000
Paulette Jones Wallace	Assistant Receiving Clerk	RLI Insurance Company	\$50,000
Benjamin (Frank) Wade	Inventory Control Clerk	Brierfield Insurance Company	\$75,000
Mike Slade	Road Manager	Brierfield Insurance Company	\$50,000
Elbert Michael Harris	Constable	Travelers Insurance Company	\$50,000
John Tryner	Constable	Brierfield Insurance Company	\$50,000
Jennifer Brown-Travis	Constable	Brierfield Insurance Company	\$50,000
Tommy Cook	Constable	Travelers Insurance Company	\$50,000

## FORREST COUNTY

## Schedule of Surety Bonds for County Officials – con't

For the Year Ended September 30, 2020

UNAUDITED

Name	Position	Company	Bond
Gwen Wilks	Circuit Clerk	Brierfield Insurance Company	\$100,000
Chastity Pierce	Deputy Circuit Clerk	RLI Insurance Company	\$50,000
Gina Hudson	Deputy Circuit Clerk	RLI Insurance Company	\$50,000
Kayla Labove	Deputy Circuit Clerk	RLI Insurance Company	\$50,000
Charlie Sims	Sheriff	Brierfield Insurance Company	\$100,000
Wes Curry	Justice Court Judge	Brierfield Insurance Company	\$50,000
Zachary Vaughn	Justice Court Judge	Brierfield Insurance Company	\$100,000
Robert Davis	Justice Court Judge	Brierfield Insurance Company	\$100,000
Gaye Polk-Payton	Justice Court Judge	RLI Insurance Company	\$50,000
Keitha Sparkman-Scott	Justice Court Clerk	Brierfield Insurance Company	\$50,000
Patricia Watts	Deputy Justice Court Clerk	Brierfield Insurance Company	\$50,000
Kendria Jackson	Deputy Justice Court Clerk	RLI Insurance Company	\$50,000
Juanita Wilson	Deputy Justice Court Clerk	Brierfield Insurance Company	\$50,000
Keiaundrea Lester	Deputy Justice Court Clerk	RLI Insurance Company	\$50,000
April Chmiel	Deputy Justice Court Clerk	RLI Insurance Company	\$50,000
Cheryl Holder	Deputy Justice Court Clerk	Brierfield Insurance Company	\$50,000
Gloria Chestine	Deputy Justice Court Clerk	RLI Insurance Company	\$50,000
LaCrecia Travis	Deputy Justice Court Clerk	Brierfield Insurance Company	\$50,000
Tamericka Garner	Deputy Justice Court Clerk	RLI Insurance Company	\$50,000
Faye Moffett	Deputy Justice Court Clerk	Brierfield Insurance Company	\$75,000
Billy Hudson	Tax Collector	Brierfield Insurance Company	\$100,000
Mary Ann Palmer	Tax Assessor	Brierfield Insurance Company	\$50,000
Bryan Hunter	Deputy Tax Assessor	Brierfield Insurance Company	\$25,000
Richard Tew	Deputy Tax Assessor	Brierfield Insurance Company	\$25,000
Sandra Brady	Deputy Tax Assessor	Brierfield Insurance Company	\$25,000
Addie Cognevich	Deputy Tax Assessor	Brierfield Insurance Company	\$25,000
Daniel Frank	Deputy Tax Assessor	Brierfield Insurance Company	\$25,000
Marlee Miller	Deputy Tax Collector	RLI Insurance Company	\$50,000
Charla Dunlap	Deputy Tax Collector	Brierfield Insurance Company	\$50,000
Robbie Conway	Deputy Tax Collector	Brierfield Insurance Company	\$50,000
Tracy Parker	Deputy Tax Collector	RLI Insurance Company	\$50,000
Sandra Wilson	Deputy Tax Collector	RLI Insurance Company	\$50,000
Stephanie Smith	Deputy Tax Collector	RLI Insurance Company	\$50,000
Lori Ellington	Deputy Tax Collector	Brierfield Insurance Company	\$50,000
Alice Downs	Deputy Tax Collector	Brierfield Insurance Company	\$50,000
Faye Bass	Deputy Tax Collector	Brierfield Insurance Company	\$50,000